

Internal Revenue bulletin

Bulletin No. 2002-11
March 18, 2002

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Rul. 2002-12, page 624.

Insurance companies; interest rate tables. Prevailing state assumed interest rates are provided for the determination of reserves under section 807 of the Code for contracts issued in 2001 and 2002. Rev. Rul. 92-19 supplemented in part.

EXEMPT ORGANIZATIONS

Announcement 2002-27, page 629.

This announcement requests comments regarding the development of an electronic filing system for exempt organization returns. Comments are due by April 18, 2002.

Announcement 2002-28, page 630.

A list is provided of organizations now classified as private foundations.

Announcement 2002-29, page 631.

Families Charity of Broward, Inc. N/K/A Families Against Drugs and Abuse, Inc., of Ft. Lauderdale, FL, no longer qualifies as an organization to which contributions are deductible under section 170 of the Code.

ADMINISTRATIVE

Announcement 2002-26, page 629.

This announcement updates information concerning questionable Forms W-4 currently published in Rev. Proc. 2001-16 (2001-4 I.R.B. 376). This information is general in nature and does not affect the current filing instructions for questionable Forms W-4.

Announcement 2002-30, page 632.

This document contains corrections to the language referring taxpayers to the IRS Internet site for several proposed regulations and an advance notice of proposed regulations (Ann. 2002-9, 2002-7 I.R.B. 536).

Finding Lists begin on page ii.



Department of the Treasury
Internal Revenue Service

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by

applying the tax law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are consolidated semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered,

and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The first Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the first Bulletin of the succeeding semiannual period, respectively.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 807.—Rules for Certain Reserves

Insurance companies; interest rate tables. Prevailing state assumed interest rates are provided for the determination of reserves under section 807 of the Code for contracts issued in 2001 and 2002. Rev. Rul. 92–19 supplemented in part.

Rev. Rul. 2002–12

For purposes of § 807(d)(4) of the Internal Revenue Code, for taxable years beginning after December 31, 2000, this ruling supplements the schedules of prevailing state assumed interest rates set forth in Rev. Rul. 92–19 (1992–1 C.B. 227). This information is to be used by

insurance companies in computing their reserves for (1) life insurance and supplementary total and permanent disability benefits, (2) individual annuities and pure endowments, and (3) group annuities and pure endowments. As § 807(d)(2)(B) requires that the interest rate used to compute these reserves be the greater of (1) the applicable federal interest rate, or (2) the prevailing state assumed interest rate, the table of applicable federal interest rates in Rev. Rul. 92–19 is also supplemented.

Following are supplements to schedules A, B, C, and D to Part III of Rev. Rul. 92–19, providing prevailing state assumed interest rates for insurance products with different features issued in 2001 and 2002, and a supplement to the table in Part IV of Rev. Rul. 92–19, providing

the applicable federal interest rate under § 807(d) for 2000 and 2001. This ruling does not supplement Parts I and II of Rev. Rul. 92–19.

This is the tenth supplement to the interest rates provided in Rev. Rul. 92–19. Earlier supplements were published in Rev. Rul. 93–58 (1993–2 C.B. 241) (interest rates for insurance products issued in 1992 and 1993); Rev. Rul. 94–11 (1994–1 C.B. 196) (1993 and 1994); Rev. Rul. 95–4 (1995–1 C.B. 141) (1994 and 1995); Rev. Rul. 96–2 (1996–1 C.B. 141) (1995 and 1996); Rev. Rul. 97–2 (1997–1 C.B. 134) (1996 and 1997); Rev. Rul. 98–2 (1998–1 C.B. 259) (1997 and 1998); Rev. Rul. 99–10 (1999–1 C.B. 671) (1998 and 1999); Rev. Rul. 2000–17 (2000–1 C.B. 842) (1999 and 2000); and Rev. Rul. 2001–11 (2001–10 I.R.B. 780).

Part III. Prevailing State Assumed Interest Rates — Products Issued in Years After 1982.*

Schedule A

STATUTORY VALUATION INTEREST RATES BASED ON THE 1980 AMENDMENTS TO THE NAIC STANDARD VALUATION LAW

A. Life insurance valuation:

<u>Guarantee Duration</u> <u>(years)</u>	<u>Calendar Year of Issue</u> <u>2002</u>
10 or fewer	5.00**
More than 10 but not more than 20	4.75**
More than 20	4.50**

Source: Rates calculated from the monthly averages, ending June 30, 2001, of Moody's Corporate Bond Yield Average — Monthly Average Corporates.

** As the applicable federal interest rate for 2002 of 5.71 percent exceeds this prevailing state assumed interest rate, the interest rate to be used for this product under § 807 is 5.71 percent.

* The terms used in the schedules in this ruling and in Part III of Rev. Rul. 92–19 are those used in the Standard Valuation Law; the terms are defined in Rev. Rul. 92–19.

Part III, Schedule B

STATUTORY VALUATION INTEREST RATES
BASED ON THE 1980 AMENDMENTS TO THE
NAIC STANDARD VALUATION LAW

B. Single premium immediate annuities and annuity benefits involving life contingencies arising from other annuities with cash settlement options and from guaranteed interest contracts with cash settlement options:

<u>Calendar Year of Issue</u>	<u>Valuation Interest Rate</u>
2001	6.75*

Source: Rates calculated from the monthly averages, ending June 30, 2001, of Moody's Corporate Bond Yield Average — Monthly Average Corporates. The terms used in this schedule are those used in the Standard Valuation Law as defined in Rev. Rul. 92-19.

*As this prevailing state assumed interest exceeds the applicable federal interest rate for 2001 of 6.00 percent, the valuation interest rate of 6.75 percent is to be used for this product under § 807.

Part III, Schedule C19 — 2001

STATUTORY VALUATION INTEREST RATES
BASED ON NAIC STANDARD VALUATION LAW
FOR **2001** CALENDAR YEAR BUSINESS
GOVERNED BY THE 1980 AMENDMENTS

C. Valuation interest rates for other annuities and guaranteed interest contracts that are valued on an issue year basis:

Cash Settlement Options?	Future Interest Guarantee?	Guarantee Duration (years)	Valuation Interest Rate For Plan Type		
			A	B	C
Yes	Yes	5 or fewer	6.75	5.75*	5.25*
		More than 5, but not more than 10	6.50	5.75*	5.25*
		More than 10, but not more than 20	6.00	5.25*	5.00*
		More than 20	5.00*	4.50*	4.50*
Yes	No	5 or fewer	7.00	6.00	5.50*
		More than 5, but not more than 10	6.75	6.00	5.50*
		More than 10, but not more than 20	6.25	5.50*	5.25*
		More than 20	5.25*	4.75*	4.75*
No	Yes or No	5 or fewer	6.75		
		More than 5, but not more than 10	6.50	NOT APPLICABLE	
		More than 10, but not more than 20	6.00		
		More than 20	5.00*		

Source: Rates calculated from the monthly averages, ending June 30, 2001, of Moody's Corporate Bond Yield Average — Monthly Average Corporates.

*As the applicable federal interest rate for 2001 of 6.00 percent exceeds this prevailing state assumed interest rate, the interest rate to be used for this product under § 807 is 6.00 percent.

Part III, Schedule D19 — 2001

STATUTORY VALUATION INTEREST RATES
BASED ON NAIC STANDARD VALUATION LAW
FOR **2001** CALENDAR YEAR BUSINESS
GOVERNED BY THE 1980 AMENDMENTS

D. Valuation interest rates for other annuities and guaranteed interest contracts that are contracts with cash settlement options and that are valued on a change in fund basis:

Cash Settlement Options?	Future Interest Guarantee?	Guarantee Duration (years)	Valuation Interest Rate For Plan Type		
			A	B	C
Yes	Yes	5 or fewer	7.50	7.00	5.50*
		More than 5, but not more than 10	7.25	7.00	5.50*
		More than 10, but not more than 20	6.75	6.50	5.25*
		More than 20	5.75*	5.75*	5.00*
Yes	No	5 or fewer	7.75	7.25	5.75*
		More than 5, but not more than 10	7.50	7.25	5.75*
		More than 10, but not more than 20	7.00	6.75	5.50*
		More than 20	6.00	6.00	5.00*

Source: Rates calculated from the monthly averages, ending June 30, 2001, of Moody's Corporate Bond Yield Average — Monthly Average Corporates.

*As the applicable federal interest rate for 2001 of 6.00 percent is equal to or exceeds this prevailing state assumed interest rate, the interest rate to be used for this product under § 807 is 6.00 percent.

Part IV. Applicable Federal Interest Rates.

TABLE OF
APPLICABLE FEDERAL INTEREST RATES
FOR PURPOSES OF § 807

<u>Year</u>	<u>Interest Rate</u>
2001	6.00
2002	5.71

Sources: Rev. Rul. 2000–54 (2000–2 C.B. 566) for the 2001 rate and Rev. Rul. 2001–58 (2001–50 I.R.B. 570) for the 2002 rate.

EFFECT ON OTHER REVENUE RULINGS

Rev. Rul. 92–19 is supplemented by the addition to Part III of that ruling of prevailing state assumed interest rates under § 807 for certain insurance prod

ucts issued in 2001 and 2002 and is further supplemented by an addition to the table in Part IV of Rev. Rul. 92–19 listing applicable federal interest rates. Parts I and II of Rev. Rul. 92–19 are not affected by this ruling.

DRAFTING INFORMATION

The principal author of this revenue ruling is Ann H. Logan of the Office of Associate Chief Counsel (Financial Institutions and Products). For further information regarding this revenue ruling, contact her at (202) 622–3970 (not a toll-free call).

Part IV. Items of General Interest

Change to Publication 1245, *Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, Magnetically or Electronically*

Announcement 2002-26

This announcement provides updated information to the Publication 1245, *Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, Magnetically or Electronically*. This information is general in nature. There are no legislative or format changes. Information provided in Rev. Proc. 2001-16 (2001-4 I.R.B. 376) (dated January 22, 2001) is still valid with the exception of the following items:

1. Information Reporting Program Call Site was reorganized and is now the Customer Service Site. The Customer Service Site continues to provide the same level of service but with the following enhancements.
 - A toll-free number, **866-455-7438**, is now available.
 - An email service, *mccirp@irs.gov*, provides written responses to questions received via email.
2. Beginning in Tax Year 2003 for calendar year 2004, the Martinsburg Computing Center (MCC) will no longer accept 8mm, 4mm, and Quarter Inch Cartridges (QIC) for the filing of Questionable Forms W-4.

Publication 1245 is only available in the Internal Revenue Bulletin listed above through the IRS Website *www.irs.gov*. The Publication 3609, *Filing Information Returns Electronically*, revised 1-2002, provides updated information on electronic filing. If you have any questions concerning this information or other information return issues, please call the Customer Service Site toll-free at 866-455-7438.

Request for Comments Regarding Electronic Filing of Exempt Organization Returns

Announcement 2002-27

The Internal Revenue Service (IRS) is developing an electronic filing system for tax-exempt organizations' returns. To ensure that this process considers the needs of all who have an interest in the information returns filed by tax-exempt organizations, we are seeking comments from exempt organizations, state regulators, research and oversight organizations, practitioners, software vendors, and others.

BACKGROUND

The Internal Revenue Service Restructuring and Reform Act of 1998 requires the IRS to receive 80 percent of all returns electronically by 2007. Available information suggests that the ability to file exempt organization returns electronically would reduce the filing burden of organizations, as well as provide easier and quicker access to information for users of return data. Studies show that 80 percent of Forms 990 and 990-EZ filed are prepared using software. The IRS transcribes (manually inputs) a large amount of return data which is used by IRS and others.

The returns filed by exempt organizations are unique in several respects. They are filed by diverse organizations ranging from volunteer membership organizations to complex hospital systems. In addition, they are primarily information returns rather than tax returns. As such, they typically include a significant amount of narrative text in addition to financial data. Another unique aspect is that most exempt organization information returns are subject to public disclosure. Finally, the returns assist with federal tax administration, state regulation, and public oversight of exempt organizations.

REQUEST FOR PUBLIC COMMENT

The success of an electronic filing system for tax-exempt organizations will depend on the extent to which exempt

organizations can use it to fulfill reporting requirements and the extent to which various stakeholders can use it to satisfy their information needs. Accordingly, the IRS requests comments from exempt organizations and all interested stakeholders on factors to be considered in developing an electronic filing system, including the following:

1. Which Form 990 series returns should be introduced first, and why;
2. What factors or concerns would encourage exempt organizations to file electronically;
3. What factors or concerns would discourage exempt organizations from filing electronically;
4. What could be done to address concerns that would discourage exempt organizations from filing electronically;
5. How will your experience with any other IRS e-file program (for example, Form 941, Form 1040, or Forms 8871 and 8872) affect your decision to file your exempt organization returns electronically;
6. Should the system be designed so organizations can use it to satisfy multiple filing or reporting requirements (for example, state reporting requirements or grant reports);
7. What specific changes to the current Form 990 series of returns would facilitate electronic filing of these forms.

Exempt organizations and individuals authorized to submit comments on behalf of a specific organization are encouraged to include the following information to help insure that the needs of various types of exempt organizations are met:

1. Organization's gross receipts and net assets;
2. Who (attorney, accountant, employee, volunteer) prepares the organization's returns;
3. Form filed (990, 990-EZ, 990-PF, etc.)

4. How the returns are prepared (tax return software, forms software, spreadsheets, etc.).

Practitioners are encouraged to provide the following information:

1. Size of their organization (for example, sole practitioner, large accounting firm, large law firm);
2. Reports prepared (for example, 990, charitable solicitation, grant);
3. Volume of reports prepared on an annual basis.

All other interested parties are encouraged to provide a statement explaining their interest in an electronic filing system for exempt organization returns and any other information that will be useful in the development of such a system.

Public comments should be submitted in writing on or before April 18, 2002. Comments should be sent to the following address:

Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224
Attn: Theresa Pattara
T:EO

Comments may also be sent via electronic mail to tege-eo-efile@irs.gov

DRAFTING INFORMATION

The principal author of this announcement is Theresa Pattara of Exempt Organizations. For further information regarding this announcement, contact Theresa Pattara at (202) 283-8946 or Cheryl Chasin at (202) 283-8932 (not toll-free calls).

Foundations Status of Certain Organizations

Announcement 2002-28

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the pre-

sumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

66th Avenue Apartments, Inc.,
Long Beach, CA
Advancement Plus, Inc., Cambridge, MA
Aid for Asian Women, Van Nuys, CA
Ambassador of Peace, Los Angeles, CA
American Job Self Help, Inc.,
Gardina, CA
Anahola Homesteaders Council,
Anahola, HI
Armenian Chamber Music Association,
Van Nuys, CA
Arts in Performance, Honolulu, HI
Baseball Alliance of Hawaii, Inc.,
Honolulu, HI
B B S L E, Inc., Orange, CA
Bell Social Service Enterprise,
Pomona, CA
Better Living Centers, Tarzana, CA
B H T, Inc., Chicago, IL
Buxmont Christian Educational Institute,
Inc., Telford, PA
Campus Concerts, Torrance, CA
Center for Authentic Church Growth,
Duarte, CA
Center for Minority Professional
Development, Inc., New York, NY
Center for Self-Sufficiency, Inc.,
Silver Spring, MD
Cert Advisory Committee,
Sherman Oaks, CA
Church Helping Urban Restoration of
Community & Home, Inc., Detroit, MI
Clinton Township - Yasu City Cultural
Exchange Board, Inc.,
Clinton Township, MI
Community Action Substance Abuse of
West Sacramento, Inc.,
Sacramento, CA
Community Housing for Exceptional
People, Inc., Los Angeles, CA
Community Information and Resource
Center, Inglewood, CA
Counseling Response to End Abuse,
Van Nuys, CA

Docs Educational Learning Center, Inc.,
Riverdale, GA
Downtown Gay & Lesbian Alliance,
Los Angeles, CA
East Hawaii Blues Association,
Kurtistown, HI
Ekolu Mea Nui, Pualani, HI
Eureka Business Center, Inc.,
Clayton, LA
Filipino-American Professional Care
Services, Inc., Los Angeles, CA
Focus on AIDS, Los Angeles, CA
Food for Body & Soul, Glendale, CA
Foundation for Youth Enhancement,
El Cajon, CA
Friends of the Greek Theatre,
Van Nuys, CA
Gah Productions, Inc., Blytheville, AR
Global Korean Network of Los Angeles,
Inc., Beverly Hills, CA
Gospel Mission International,
Cerritos, CA
Grace House Association, Honolulu, HI
Grace Shelter of the Antelope Valley,
Inc., E. Palmdale, CA
Greater Expectations in Transition,
Anchorage, AK
Hale Mahaolu Eono, Inc., Kahului, HI
Hawaii Athlete Development Fund, Inc.,
Honolulu, HI
Hawaii Festival of Wheel, Honolulu, HI
Health Care & Policy Institute,
Boston, MA
Heritage Resources II, Inc., Mercer, PA
Higgs Institute, Houston, TX
High Desert Youth Football,
Lancaster, CA
Hispanic Latino Heritage Month,
Los Angeles, CA
Homeward Bound for Homeless
Families, Inc., Los Angeles, CA
Hoxworth Ministries, Inc., Mexia, TX
ICI of Oregon Foundation, Dallas, OR
Institute for the Diffusion of Sufi Ideas,
Inc., Los Angeles, CA
International School of Beijing
Foundation, Princeton, NJ
Irano-American Friends Society,
Los Angeles, CA
Job Brigade, Las Vegas, NV
Ka'Ohana O Kahikinui, Inc., Haiku, HI
Kau Baseball Booster Club, Pahala, HI
Kids Voting MIB, Inc.,
Mountain Iron, MN
Kidz Zone Children Center,
California City, CA
Leeward Oahu Bobby Sox Softball
League, Waipahu, HI

Lend-A-Hand Foundation,
Los Angeles, CA
Liberation Videos, Inc., Brooklyn, NY
Lightning Strike-Electric Shock
Survivors International, Inc.,
St. Petersburg, FL
Los Angeles Chapter of the National
Society for Performance & Instruct,
Pasadena, CA
Louis B. Johnson, Incorporated,
Marina Del Rey, CA
Lurling Gardens Tenant Association,
Canoga Park, CA
Majestic Harmony, Inc., Bronx, NY
Malibu Aquatics Club, Malibu, CA
Marge Leone Ministries, Glendale, CA
Marine Life Institute for Research and
Studies, Kailua, HI
May-West Roxbury Residences, Inc.,
Norwood, MA
Mile High Childrens Center, Inc.,
Aurora, CO
Nasung Kyomin College,
Los Angeles, CA
National Conference of Korean-
American Leaders, Honolulu, HI
National Foundation on Gerontology for
Teaching, Research and Special
Studies, San Antonio, TX
National Traditionalist Foundation, Inc.,
New York, NY
New Direction Youth Services, Inc.,
Los Angeles, CA
Next Generation Productions,
Winnetka, CA
Noir Educational Foundation, Inc.,
Los Angeles, CA
Nomads 1800 a Not-For-Profit Arts
Center, Marina Del Rey, CA
Northern Heights Tenants Organization,
Glasgow, MT
Oxford-Sumner County Historical
Museum, Inc., Oxford, KS
P. A. C. E. S. - Performing Arts and
Cultural Exchange Studios,
Kealahou, HI
Pathways of Higher Learning, Inc.,
Los Angeles, CA
PEP Educational Support, Inc.,
Indianapolis, IN
Pitcairn High School Alumni-R.J.
Conrad Scholarship Fund, Inc.,
Oakmont, PA
Portland Computer Training Institute,
Beaverton, OR
Potawatomi Creative Playground Project,
Inc., South Bend, IN

Prescription for Healing Medical
Practice, Inc., Long Beach, CA
Prince Albert Foundation, Princeville, HI
Project Earth, Inc., Eugene, OR
P. U. L. S. E., Jackson, MI
Reflections of Real Life, Inc.,
San Diego, CA
Revive Ministries, Arcadia, CA
Rogelio Flores Foundation,
Los Angeles, CA
Rose Petroff Foundation,
Fair Oaks Ranch, TX
Rotary Club of Hanalei Bay Foundation,
Hanalei, HI
Saint Jude Project Loaves and Fishes,
Taluca Lake, CA
Samaritan Way International, Inc.,
Dallas, TX
San Francisco Community AHEC,
San Francisco, CA
Save our Earth, Inc., Eugene, OR
SCSELA Housing & Entrepreneur
Development, Inc., Dana Point, CA
Second Generation of Los Angeles,
Los Angeles, CA
Seek Ye First Ministry,
West Lebanon, NH
Society for the Preservation of
Homeopathic, Los Angeles, CA
Street Smart System of Selfdefense, Inc.,
Pukalani, HI
Students Interactive Fellowship Union,
Incorporated, Long Beach, CA
Tanner House a Public Benefit
Corporation, Lancaster, CA
Terralumina, Inc., Wilmington, DE
Terrell Brandon Foundation, Inc.,
Portland, OR
Texas Capital Litigation Assistance
Project, Inc., Austin, TX
Theater for Youth Midwest, Inc.,
Michigan City, IN
Thomas Group Home, Long Beach, CA
Tigara Educational Foundation, Inc.,
Point Hope, AK
Tommys House Venice,
Santa Monica, CA
Trivalley Indian Medical Association,
Inc., Glendale, CA
Unutoa Home Care Providers,
Los Angeles, CA
UWICR, Encino, CA
Venice Oakwood Crises Center,
Venice, CA
Victory Community Outreach Project,
Inc., Los Angeles, CA
Victory for Children Foundation, Inc.,
Portland, OR

Village Community, Inc.,
Chattanooga, TN
West Valley Community Development
Corporation, Canoga Park, CA
Western Educational Alliance Corp.,
Fresno, CA
Writers Lab, Los Angeles, CA
Yesterdays Artifacts, Inc.,
Tallahassee, FL
Yorkshire Non-Profit Housing
Corporation, Los Angeles, CA
Youth Educational Support Services,
Inc., Van Nuys, CA

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2002-29

The name of an organization that no longer qualifies as an organization described in section 170(c)(2) of the Internal Revenue Code of 1986 is listed below.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was

imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on March 18, 2002, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Families Charity of Broward, Inc. N/K/A
Families Against Drugs and Abuse, Inc.
Ft. Lauderdale, FL

Miscellaneous Federal Tax Matters; Correction

Announcement 2002-30

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notices of proposed rulemaking.

SUMMARY: This document corrects the language referring taxpayers to the IRS Internet site for several notices of proposed rulemaking published in the Bulletin. The proposed regulations that need correction are identified in the table set out in this correction notice. (REG-107100-00, 2002-7 I.R.B. 529), (REG-112991-01, 2002-4 I.R.B. 40), (REG-115054-01, 2002-7 I.R.B. 530), (REG-119436-01, 2002-3 I.R.B. 376), (REG-120135-01, 2002-8 I.R.B. 552), (REG-125450-01, 2002-5 I.R.B. 457), (REG-125626-01, 2002-9 I.R.B. 604), (REG-126485-01, 2001-49 I.R.B. 555), (REG-137519-01, 2001-49 I.R.B. 559), (REGs-142299-01 and 209135-88, 2002-4 I.R.B. 418), (REG-142686-01, 2001-49 I.R.B. 561), (REG-159079-01, 2002-6 I.R.B. 493), and an advance notice of proposed rulemaking (REG-125638-01) published as Announcement 2002-9 (2002-7 I.R.B. 536).

FOR FURTHER INFORMATION CONTACT: Donna Poindexter, Associate Chief Counsel (Income Tax and Accounting), (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On various dates from November 2001 through February 2002, several notices of proposed rulemaking were published in the Bulletin that contained inaccurate language referring taxpayers to the IRS Home Page and the IRS Internet site address. This document corrects this language.

Need for Correction

For the documents listed in the table, the inaccurate language and IRS Internet site address published in the notices of proposed rulemaking is misleading and in need of correction.

Correction of Publications

Accordingly, for each entry listed in the table, remove the language from the "ADDRESSES:" caption in the preamble as set out in the "REMOVE" column and add the language in the "ADD" column in its place.

PROJECT NUMBER	SUBJECT	DATE PUBLISHED	CITATION	REMOVE	ADD
REG-107100-00	Disallowance of Deductions and Credits for Failure to File Timely Return	01-29-02	67 FR 4217	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.ustreas.gov/tax_regs/regslst.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .

PROJECT NUMBER	SUBJECT	DATE PUBLISHED	CITATION	REMOVE	ADD
REG-125638-01	Guidance Regarding Deduction and Capitalization of Expenditures	01-24-02	67 FR 3461	Alternatively, taxpayers may send submissions electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or directly to the IRS Internet site at http://www.irs.ustreas.gov/tax_regs/regslst.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .
REG-115054-01	Treatment of Community Income for Certain Individuals Not Filing Joint Returns	01-22-02	67 FR 2841	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.ustreas.gov/tax_regs/regslst.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .
REG-159079-01	Taxpayer Identification Number Rule Where Taxpayer Claims Treaty Rate and is Entitled to an Immediate Payment	01-17-02	67 FR 2387	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page or by submitting comments directly to the IRS internet site at http://irs.gov/tax_regs/reglist.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .
REG-125450-01	Liability for Insurance Premium Excise Tax	01-07-02	67 FR 707	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.gov/tax_regs/regslst.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .

PROJECT NUMBER	SUBJECT	DATE PUBLISHED	CITATION	REMOVE	ADD
REG-142299-01 REG-209135-88	Certain Transfers of Property to Regulated Investment Companies and Real Estate Investment Trusts	01-02-02	67 FR 48	Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to CC:ITA:RU [REG-142299-01], Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC or sent to the IRS Internet site at: http://www.irs.gov/taxregs/reglist.html .	Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to CC:ITA:RU [REG-142299-01], Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC. Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .
REG-112991-01	Credit for Increasing Research Activities	12-26-01	66 FR 66362	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.gov/tax_regs/reglist.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .
REG-119436-01	New Markets Tax Credit	12-26-01	66 FR 66376	Alternatively, taxpayers may send submissions electronically via the Internet by selecting the "Tax Regs" option on the IRS Internet site at http://www.irs.ustreas.gov/tax_regs/reglist.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .
REG-126485-01	Statutory Mergers and Consolidations	11-15-01	66 FR 57400	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the Tax Reg option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.gov/tax_regs.reglist.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .

PROJECT NUMBER	SUBJECT	DATE PUBLISHED	CITATION	REMOVE	ADD
REG-137519-01	Consolidated Returns; Applicability of Other Provisions of Law; Non-Applicability of Section 357(c)	11-14-01	66 FR 57021	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS internet site at http://www.irs.gov/tax_regs/reglist.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .
REG-142686-01	Application of the Federal Insurance Contributions Act, Federal Unemployment Tax Act, and Collection of Income Tax at Source to Statutory Stock Options	01-28-02	67 FR 3846	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.gov/tax_regs/reglist.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .
REG-125626-01	Unit Livestock Price Method	02-04-02	67 FR 5074	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.ustreas.gov/tax_regs/reglist.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .
REG-120135-01	Definition of Agent for Certain Purposes	02-01-02	67 FR 4938	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.ustreas.gov/tax_regs/reglist.html .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs .

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Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it

applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in law or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in the new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.

E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
FR—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign Corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.

PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statements of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2001–27 through 2001–53 is in Internal Revenue Bulletin 2002–1, dated January 7, 2002.

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² A cumulative list of current actions on previously published items in Internal Revenue Bulletins 2001–27 through 2001–53 is in Internal Revenue Bulletin 2002–1, dated January 7, 2002.